



Republic of the Philippines  
**PROVINCE OF LEYTE**  
City of Tacloban

## **OFFICE OF THE PROVINCIAL TREASURER**

### **NOTICE OF DELINQUENCY IN THE PAYMENT OF REAL PROPERTY TAX IN THE PROVINCE OF LEYTE**

**Notice** is hereby served that pursuant to the provisions of Section 254, of Local Government Code of 1991 (R.A. 7160) the Real Property Tax due and payable for Calendar Year 2020 and previous years had become delinquent.

**INTERESTS FOR DELINQUENCY:** Failure to pay the real property tax during the period for payment without interest of the quarterly installment thereof shall subject the taxpayer to the payment of interest of two percent (2%) on the amount of the delinquent tax for each month of delinquency or fraction thereof until the delinquent tax shall be fully paid but in no case shall the total interest exceed 36 months or 72%.

Under Section 256 of the above-stated Code, the undersigned is empowered to resort to any of the following civil remedies to enforce collection to wit:

1. By administrative action through levy on real property (Section 258), advertisement and sale thereof public auction (Section 260), and
2. By judicial action in any court of competent jurisdiction (Section 257 & 266).

**FORMAL DEMAND** for the payment of the delinquent taxes and penalties due **NEED NOT BE MADE** before any of such remedies may be resorted to, this **NOTICE OF DELINQUENCY** shall be sufficient for the purpose.

However, if at any time before any of the above stated remedies are instituted, payment of the delinquent tax or installment thereof and the corresponding interest hereunder provided, it shall free the taxpayer or his property from liability to such action.

**DELINQUENT TAXPAYERS** are therefore requested to pay their delinquent taxes and penalties due as soon as possible in order to forestall the application of the above stated remedies against them.

This notice is given for the purpose of the sale of public auction of delinquent properties and/or filing of civil action to enforce collection of delinquent taxes in various municipalities of the Province of Leyte.

  
**GERARDO A. AVORQUE**  
Provincial Treasurer

*Copy furnished:*

The Honorable Secretary of Finance, Manila  
The Executive Director, Manila  
The Regional Director, BLGF, Region VIII, Tacloban City  
The Honorable Provincial Governor of Leyte, City of Tacloban  
The Honorable Sangguniang Panlalawigan of Leyte, City of Tacloban  
All City and Municipal Treasurers of Leyte  
All Provincial/City and Municipal Treasurers of the Philippines  
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